



Customs-to-Customs data exchange Workshop

Tbilisi, 22-23 June 2015

Interrelation of the NCTS system with the TIR messages

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Legislation

Principal legislation governing the TIR procedure - TIR Convention, 1975

Implementation of TIR in the EU:

- Council Regulation (EEC) No 2913/92 establishing the Community Customs Code,***
- Commission Regulation (EEC) No 2425/93 laying down provisions for the implementation of Council Regulation 2913/92 establishing the Community Customs Code***

TIR rules in the EU

- *The EU acts as **one Contracting Party** to the TIR Convention,*
- *TIR procedure covers transport of Union and non-Union goods involving third countries,*
- *TIR procedure can be used in the EU only for a transit movement which begins or ends outside the EU territory, or for a movement between two points in the EU through the territory of a third country,*

TIR rules in the EU

Special additional arrangements, in line with Art. 48 of TIR Convention, concern the following issues:

- Recovery of customs debt,***
- Establishing a common guarantee level,***
- Application of Art. 6.4 and 38 of the Convention,***
- Treatment of TIR Carnet vouchers inside the EU (only one pair of TIR vouchers required within the EU ; voucher No 1 used for the customs office of departure/entry, voucher No 2 – for the customs office of destination/exit),***
- Authorised consignee***

Main weakness of the paper TIR system

- *Paper format,*
- *Formalities for holders at every border crossing,*
- *No risk management prior to physical presentation of goods,*
- *Movements in the EU monitored on the basis of information exchange on paper,*
- *Prolonged time limits for enquiry,*
- *Fraud fighting mainly at national level,*
- *Statistics collected and available only by Contracting Parties*

Computerisation of the TIR procedure in the EU

Commission Regulation amending the Implementing Provisions to the Community Customs Code as a legal basis for NCTS/TIR (applicable since **1 January 2009**)

Obligatory use of NCTS for TIR operations within the EU (exception: unavailability of the system and/or the network)

Only electronic exchange of messages between MS and holders (eg. submission of data, confirmation of delivery, control results, enquiry and recovery, discharge)

No use of the guarantee management functionality in NCTS (GMS)

NCTS/TIR objectives

- ***Streamline TIR operations,***
- ***Supplement a paper declaration (TIR carnet) by electronic messages within the framework of eCustoms programme in the EU,***
- ***Speed up the termination and discharge of the TIR procedure in the EU ,***
- ***Reduce the number of unnecessary enquiry procedures,***
- ***Ensure the same level of customs control and supervision achieved for Community/Union transit***

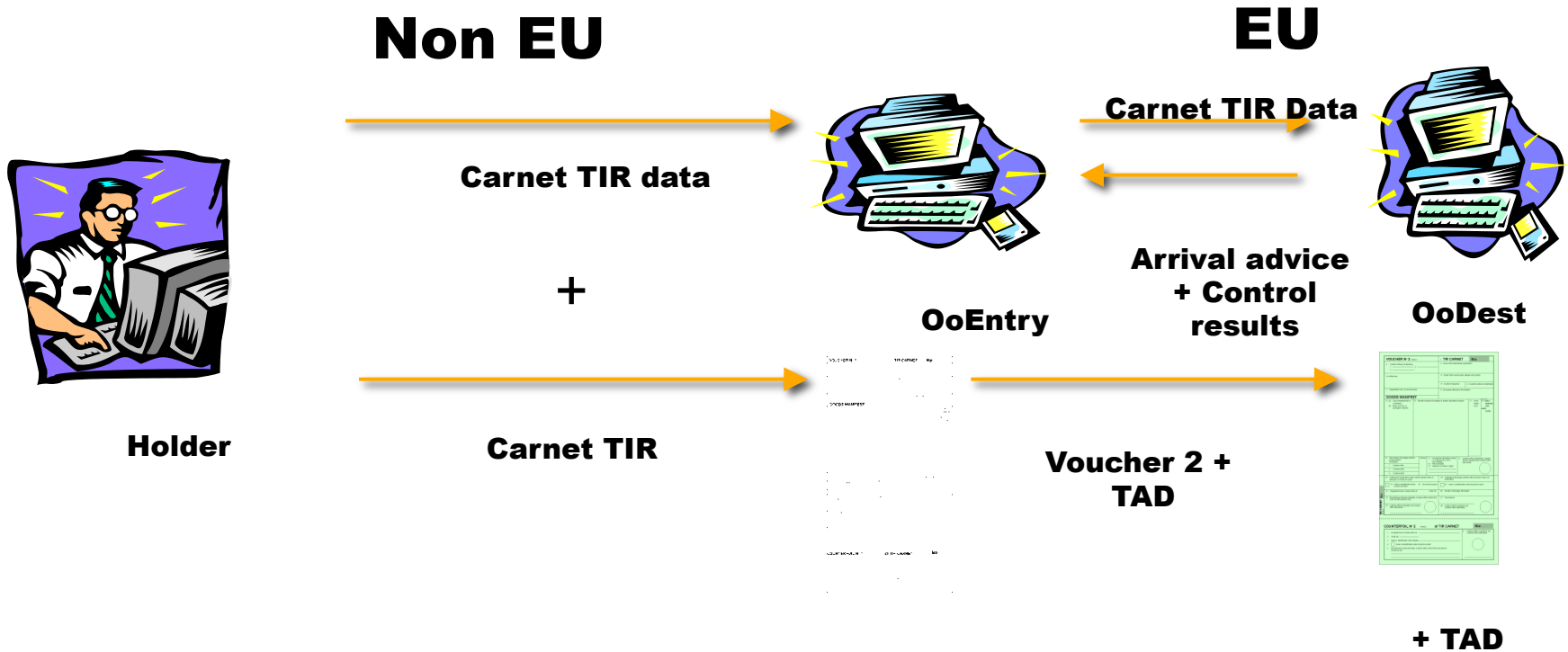
NCTS/TIR procedure

- *The TIR carnet data are lodged electronically by holders,*
- *Data are forwarded to the office of destination/exit (Anticipated Arrival Record),*
- *Transit accompanying document (TAD) + Voucher No. 2 are kept at office of destination (exit),*
- *Office of departure (entry) is informed by means of the Arrival Advice message (termination) and the Control Results message to allow discharge,*
- *Electronic enquiry & recovery procedure in place*

NCTS/TIR procedure

- TIR carnet still used as a transit declaration and as a guarantee document,**
- In case of discrepancies any legal consequences should be based on the TIR carnet particulars,**
- Vouchers and counterfoils completed by customs offices as before,**
- NCTS not fully aligned with the TIR rules (partial loading and unloading omitted),**
- Fallback procedure (fully paper) in case the unavailability of system and/or network**

NCTS/TIR



Authorised consignee for TIR

- *A person authorized to receive goods transported under the TIR carnet at his premises instead of customs office, to take off customs seals and to unload the goods,*
- *Customs can perform verification of goods/documents only in very special cases,*
- *TIR carnet is delivered to customs as soon as possible after unloading of goods,*
- *Exchange of data between authorized consignee and customs is done only in NCTS*

Authorised consignee for TIR

Scope of additional NCTS messages:

- Notification about arrival of the goods,***
- Request for unloading,***
- Permission for unloading,***
- Notification about the results of inspection***

NCTS/TIR and Security & Safety data

EU Customs Security Initiative :

- Community Customs Code (Regulation no 648/2005)***
- Implementing Provisions for the Community Customs Code (Regulation no 1875/06)***

S&S data requirements in Annex 30A of Regulation no 1875/06

NCTS/TIR and Security & Safety data

General rules

- all goods entering into the EU must be declared in entry summary declaration lodged before the arrival of the goods (external border)***
- if the goods presented to customs are not declared in entry summary declaration (and are not excluded from this obligation) – entry summary declaration must be drawn up immediately by the person introducing the goods (carrier) or person responsible for this transport***

NCTS/TIR and Security & Safety data

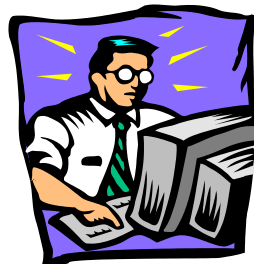
*Entry summary declaration data need to be sent electronically,
two options are provided:*

- to specially dedicated system ICS (Import Control System), or*
- **to NCTS** – TIR data supplemented by S&S data (one declaration!)*

ESD and TIR

Non EU

EU



Holder

**Carnet TIR data
+ ESD (Annex
30A data)
+**

Carnet TIR

Risk analysis



OoEntry

Carnet TIR Data

**Arrival advice
+ Control
results**

**Voucher 2 +
TAD**



OoDest



+ TAD

TIR/NCTS in the EU - advantages

For customs:

- ***Better supervision and effective monitoring of TIR operations,***
- ***More efficient fight against fraud,***
- ***Possibility of automated risk analysis and selected customs controls,***
- ***Quick and secure exchange of TIR data between MS,***
- ***Possibility to link with other systems,***
- ***Business statistics to provide better analysis,***
- ***Reduction of the number of unnecessary queries***

TIR/NCTS in the EU - advantages

For holders:

- ***Faster information about ending of the operation,***
- ***Reduction of the number of unnecessary queries and claims for payment***

However, as long as paper carnet exists – not all benefits of a computerisation

Further information:

Web:

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/transit/common_community/index_en.htm

- *Transit Manual*
- *Brochure*

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